

Panaji, 12th July, 1973 (Asadha 21, 1895)

SERIES I No. 15

OFFICIAL GAZETTE



GOVERNMENT OF GOA, DAMAN AND DIU

GOVERNMENT OF GOA, DAMAN AND DIU

Home Department 'A'

Corrigendum

HD-25-25/70-A

Read: Government Notification No. HD-25-25/70-A dated 29-3-1973.

In the second line of the Government Notification No. HD-25-25/70-A, dated 29-3-1973 published in the Official Gazette, Series I, No. 9, dated 31-5-1973 for the figure "62", the figure "68" shall be read.

G. M. Sardessai, Under Secretary (Home).

Panaji, 2nd July, 1973.

Law and Judicial Department

Notification

LD/4/3/68

The Goa, Daman and Diu Civil Service (Judicial Branch) Rules, 1973.

In exercise of the powers conferred by sub-section (2) of section 17 of the Goa, Daman and Diu (Judicial Commissioner's Court) Regulation, 1963 and all other powers enabling him in this behalf and in supersession of the Goa, Daman and Diu Civil Judicial Officer's (Conditions of Service) Rules, 1966 and the Goa, Daman and Diu Civil Service (Judicial Branch) Rules, 1970 (published in the Government Gazette Series I No. 26 dated 29-9-66 and Series I No. 4 dated 23-4-1970 respectively) the Administrator of Goa, Daman and Diu, hereby makes in consultation with the Judicial Commissioner, the following Rules, namely:—

PART I

General

1. **Short title and commencement.**—(1) These Rules may be called the Goa, Daman and Diu Civil Service (Judicial Branch) Rules, 1973.

(2) They shall come into force at once.

2. **Definition.**—In these Rules, unless the context otherwise require—

(a) "Administrator" means the Administrator appointed under article 239 of the Constitution of India for the Union territory of Goa, Daman and Diu;

(b) "Committee" means the committee constituted under rule 11;

(c) "Duty Post" means any post specified in the schedule I and includes a temporary post declared as duty post by the Administrator;

(d) "Government" means the Government of Goa, Daman and Diu;

(e) "Member of the Service" means a person appointed to any grade of the service on probation or in a substantive or officiating capacity, to a post in accordance with these Rules;

(f) "Regulations" means the Regulations framed by the Government under these Rules;

(g) "Schedule" means the schedule appended to these Rules; and

(g) "Service" means the Goa, Daman and Diu Civil Service (Judicial Branch).

3. Constitution of Service and its Classification.—

(1) There shall be constituted a Central Civil Service known as Goa, Daman and Diu Civil Service (Judicial Branch).

(2) The service shall have the following three grades, namely:—

(i) Selection Grade.

(ii) Grade I.

(iii) (a) Grade II (Senior).

(b) Grade II (Junior).

(3) The post of selection Grade and Grade I shall be Central Civil Post Class I Gazetted, and those in Grade II (Senior) and Grade II (Junior) shall be Central Civil Posts, Class II Gazetted.

PART II

Authorized Strength

4. **Strength of Service.**—(1) The authorised strength of the Service and the post included therein shall be as specified in the Schedule.

(2) The Central Government or the Administrator subject to such conditions and limitation as may be prescribed by the Central Government may by an order create duty posts for such period as may be specified therein.

PART III

Method of Recruitment

5. Method of Recruitment.— Save as provided in rules 12 and 22 appointment to the post in Grade II (Junior) of the Service shall be made by Direct Recruitment;

Provided that at the time of advertising any vacancies for direct recruitment there be no woman member of the service or if there be less than two women members of the service, one of the vacancies then existing shall be deemed reserved for women candidates and the concession applicable to Schedule Caste or Schedule Tribe candidates under the Rules in the matter of prescribed standard shall be applicable to such reserve post.

(2) Administrator shall be the appointing authority for the members of the service.

PART IV

Direct Recruitment

6. Competitive Examination.— (1) A competitive examination for direct recruitment to the Service i.e. Grade II (Junior) shall be held at such intervals as the Administrator may from time to time determine. The dates on which and the places at which the examination shall be held shall be fixed by the Administrator.

(2) The qualifications for admission to the examination and the conduct thereof shall be in accordance with such regulations as the Administrator may in consultation with the Judicial Commissioner make in this behalf.

7. Committee to forward a list in order of merit.— The Committee shall forward to the Administrator for his approval a list arranged in order of merit of the candidates who have qualified by such standard as may be prescribed by the regulations and of the candidates belonging to the Scheduled Castes and Scheduled Tribes who though not qualified by that standard are declared by the Committee to be suitable for appointment to the service with due regard to the maintenance of efficiency of administration. Such list shall remain valid for a period of two years from the date of its being forwarded by the Committee.

8. Physical fitness.— No candidate shall be appointed to the service unless he is declared after medical examination to be in good mental and bodily health and free from any mental or physical defect likely to interfere with the discharge of the duties of the service.

9. Inclusion in the list not to confer right to appointment.— The inclusion of a candidate's name in the list referred to in rule 7 confers no right to appointment.

10. Appointment of candidates included in the list.— (1) Subject to the provisions of these rules, the candidates will be considered for appointment to the available vacancies in the order in which their names appear in the list referred to in rule 7.

(2) In filling the vacancies reserved for member of the Scheduled Castes and the Scheduled Tribes

respectively, candidates belonging to these communities shall be considered for appointment in the order in which their names appear in the list irrespective of their relative rank as compared with other candidates:

Provided that if a sufficient number of suitable candidates who are members of the Scheduled Castes and the Scheduled Tribes are not available for filling all the vacancies so reserved the remaining vacancies shall be filled up by the appointment of the other candidates in the list and an equivalent number of additional vacancies shall be reserved for candidates belonging to the Scheduled Castes and Scheduled Tribes to be filled on the results of the next examination:

Provided further that if a sufficient number of suitable candidates belonging to the Scheduled Castes and Scheduled Tribes are not available as a result of the said next examination to fill all the reserved vacancies, including the additional vacancies, the additional vacancies or such of them as are not filled, shall lapse.

PART V

Selection Committee

11. Constitution of Selection Committee.— Recruitment under clause (b) of sub-rule (1) of rule 5, shall be made on the recommendation of a Committee, consisting of:—

(i) The Joint Secretary to the Government of India, Ministry of Home Affairs New Delhi — Chairman.

(ii) Judicial Commissioner of Goa, Daman and Diu — Member.

(iii) The Law Secretary to the Government of Goa, Daman and Diu — Member.

PART VI

Initial Constitution of Service

12. Initial appointment of person to the Service.— (1) The Administrator may, at the commencement of these rules, appoint to the service any person who at such commencement is holding any of the posts specified in the Schedule.

(2) (i) For the purpose of appointment of person referred to in sub-rule (1) the Administrator shall require a Special Committee of three members constituted for the time being for the purpose, to make a formal selection from among the officers referred to in the said sub-rule (1) who in its opinion are suitable for appointment to the service. The names of the Officers so selected shall be arranged by the said Special Committee in the order of merit. Such order of merit shall subject to Administrator's approval determine the inter se seniority of the officers included in the list.

(ii) The list prepared under clause (i) shall be forwarded by the Special Committee to the Administrator.

(iii) The list as approved by the Administrator shall be final.

(3) Initial appointment to the Service shall be made in the order of merit of persons included in the finally approved list referred to in clause (iii) of sub-rule (2), and the inter se seniority of such appointees shall be as fixed in the said list.

PART VII

Appointment, Probation, Training and Confirmation

13. Disqualification. — (a) No person who has more than one wife living or was having a spouse living marries in any case in which such marriage is void by reason of its taking place during the life time of such spouse, shall be eligible for appointment to the Service; and

(b) No woman whose marriage is void by reason of the husband having a wife living at the time of such marriage, shall be eligible for appointment to the Service:

Provided that the Administrator may, if satisfied that there are special grounds for so ordering, exempt any person from the operation of this rule.

14. Special provision for Scheduled Castes and Scheduled Tribes. — Appointments to the service made by direct recruitment shall be subject to the order regarding special representation in the services for the Scheduled Castes and the Scheduled Tribes issued by the Central Government from time to time.

15. Period of probation. — (1) Every person appointed under rule 5 or rule 12 to Grade II (Junior) of the Service shall be on probation for a period of two years.

(2) The Administrator may in the case of any person extend or reduce the period of probation.

(3) A person on probation shall be liable to be discharged from service on any time by the Administrator provided that if he holds lien on any permanent post under the Central Government, a State Government or the Government of Goa, Daman and Diu, he shall be liable to be reverted to that post.

(4) A person on probation who holds a lien on any permanent post under the Central or a State Government may, if he so desires during the period of probation, have the option to revert back to his parent department or Government after giving two months notice.

16. Training and Departmental Examination. — A person appointed under rule 5 or rule 12 to Grade II (Junior) of the Service shall pass during the period of probation such departmental examination as the Administrator may by regulation prescribe:

Provided that the Administrator may exempt, subject to such conditions, either wholly or partly from such departmental examination, any person appointed under rule 12.

17. Confirmation in Service. — A person who has been declared to have satisfactorily completed his period of probation may be appointed to a permanent duty post in any grade in a substantive capacity in accordance with the general rules in force in that behalf.

PART VIII

Officiating appointment

18. Officiating appointment to the Service. — If a member of the service is not available for holding duty post, the post may be filled on an officiating basis by the appointment of an officer belonging to a State Civil Service (Judicial) on deputation for

such period or periods ordinarily not exceeding three years.

PART IX

Miscellaneous

19. Recruitment of members of the Service. — Every member of the Service shall unless he is appointed to an ex-cadre post or is otherwise not available for holding a duty post owing to the exigencies of service be recruited against a duty post under the Government of Goa, Daman and Diu by the Administrator.

20. Seniority. — (1) Subject to the provisions of sub-rule (2), the Administrator shall prepare a list of members of the service arranged in order of seniority as determined in the manner specified below: —

(i) in the case of persons appointed on the result of competitive examination, seniority in the service shall be determined by the order in which appointments are made to the Service.

(ii) persons recruited on the results of the competitive examination, in any year shall be ranked inter se in the order of merit in which they are placed at the competitive examination on the results of which they are recruited, those recruited on the basis of an earlier examination being ranked senior to those recruited on the basis of later examination.

(2) (a) A list of members of the Service in each grade shall be maintained in the order of their seniority.

(b) Seniority of members of the Service in each grade shall be determined in accordance with the following principles, namely: —

(i) a member of the Service appointed to a duty post in a substantive capacity in any grade shall be senior to a member of the service appointed to a duty post in an officiating capacity or on probation in that grade.

(ii) seniority of members of the Service appointed to duty posts in any grade in a substantive capacity shall be determined in accordance with the date of appointment to a duty post in that grade in a substantive capacity; and where two or more members of the service are appointed in a substantive capacity to duty posts in the same grade on the same date their seniority shall be determined in accordance with their seniority while holding such duty post in an officiating capacity or on probation;

(c) the members of the Service appointed to the Service at the initial constitution of the Service in pursuance of rule 14 shall be senior to those appointed to the Service subsequent to the commencement of these rules.

21. Pay and Allowances. — (1) The scales of pay attached to the Service shall be as follows: —

(i) Selection Grade Rs. 900-50-1000-60-1600-50-1800.

(ii) Grade I Rs. 700-40-1000-50-1150.

(iii) Grade II (Senior) Rs. 590-30-830-35-900.

(iv) Grade II (Junior) Rs. 350-25-500-30-590-EB-30-900.

(2) A person recruited on the results of competitive examination shall, on appointment to the Ser-

vice draw pay at the minimum of the time scale. The pay and increments in the case of other persons appointed to the Service shall be regulated in accordance with the Fundamental Rules:

Provided that it shall be open to the Administrator to determine the pay of any member of the service in such manner as the Administrator deems fit if the special circumstances of his case so require.

(2) Dearness and other allowances shall be paid to persons holding the duty posts at such rates as may be determined by the Government from time to time.

22. Appointments to Grade II (Senior), Grade I and Selection Grade of the Service.—(1) (a) Subject to sub-rule (2) and to the provisions of article 229 and article 235 of the Constitution, a duty post in Grade II (Senior) shall be filled by promotion of a member of the Service in Grade II (Junior) and a duty post in Grade I shall be filled by promotion of a member of the Service in Grade II (Junior) and or Grade II (Junior), there being a common roster of seniority for Grade II (Senior) and Grade II (Junior).

(b) A duty post in Selection Grade shall be filled by promotion of a member of the Service in Grade I.

(2) (i) An officer with a minimum of two years of service in Grade II (Junior) shall be eligible for being considered for appointment to the Grade II (Senior).

(ii) An officer with a minimum of two years of service in Grade II (Senior) or four years of service in Grade II (Junior) shall be eligible for being considered for appointment to Grade I, the seniority of the members of Grade II (Senior) and Grade II (Junior) inter se being determined according to the dates on which they complete the minimum years of service in their respective Grades.

(iii) An officer with a minimum of three years of service in Grade I shall be eligible for being considered for appointment to Selection Grade:

Provided that service in a duty post or an equivalent or higher post under Central Government, Government of Goa, Daman and Diu or in a State Civil Service (Judicial) shall count towards the period contemplated in this sub-rule.

23. Power to make regulation.—The Government may in consultation with the Judicial Commissioner, make regulations not inconsistent with these Rules, to provide for all matters for which provision is necessary and expedient for the purpose of giving effect to these Rules.

24. Posting, transfer, promotion, etc.—As from the commencement of these Rules the powers of posting, transfer, promotion and grant of leave to Civil Judicial Officers shall vest in the Judicial Commissioner.

25. Residuary matters.—In regard to matters not specifically covered by these Rules or by regulations or orders issued thereunder or by special orders, the members of the service shall be governed by the Rules, regulations and orders applicable to corresponding officers serving in connection with the affairs of the Union:

Provided that any power exercisable by the Central Government under such rules, regulations and

order may be delegated by it to the Administrator subject to such conditions as it may prescribe.

26. Interpretation.—If any question arises as to the interpretation of these Rules, the same shall be decided by the Administrator whose decision shall be final.

PART X

Transitional Arrangements

27. Transitional Provision.—(1) On and after the commencement of these Rules and until persons are appointed to hold the duty post in accordance with the provisions of these Rules such posts may continue to be held by officers who are holding such posts at the commencement of these Rules as if these Rules have not come into force.

(2) Provisions of sub-rule (1) shall cease to be in force after a period of two years from the date of commencement of these Rules.

PART XI

Relaxation

28. Power to relax.—Where the Administrator is of the opinion that it is necessary or expedient so to do, he may by order for reasons to be recorded in writing relax any of the provisions of these Rules with respect to any class or category or persons or posts.

29. Amendment of the Schedule.—The Administrator may by order, amend the Schedule from time to time by way of addition of any post thereto as a duty post or alteration of strength of the duty posts or pay or time scale of pay and where the Schedule is so amended, any reference to that schedule in these Rules shall be construed as a reference to such schedule as so amended.

SCHEDULE

(See Rules 4 and 12)

The authorised strength of the Services and the nature of posts included in it are as follows:—

	SELECTION GRADE
1. District and Sessions Judge	1
2. Additional District and Session Judge	1
Total	2
	GRADE I
1. Civil Judge (Senior Division)	6
Total	6
	GRADE II (SENIOR)
1. Registrar, Judicial Commissioner's Court	1
Total	1
	GRADE II (JUNIOR)
1. Civil Judge (Junior Division)	10
Total	10

By order and in the name of the Lieutenant Governor of Goa, Daman and Diu.

B. M. Masurkar, Law Secretary.

Panaji, 25th June, 1973.

Notification

LD/10/73

The following Act passed by the Legislative Assembly of Goa, Daman and Diu received the assent by the Administrator of Goa, Daman and Diu on 28-6-1973 and is hereby published for general information.

The Goa, Daman and Diu Barge Tax Act, 1973

(Act No. 10 of 1973) [28th June, 1973]

AN
ACT

to impose a tax on barges in the Union territory of Goa, Daman and Diu and for other matters connected therewith.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty-fourth Year of the Republic of India as follows:—

1. **Short title, extent and commencement.**—(1) This Act may be called the Goa, Daman and Diu Barge Tax Act, 1973.

(2) It extends to the whole of the Union territory of Goa, Daman and Diu.

(3) It shall be deemed to have come into force on the 1st day of March, 1971.

2. **Definitions.**—In this Act, unless the context otherwise requires,—

(1) “barge” means every description of water craft mechanically propelled and which is used or is capable of being used as means of transport of minerals;

(2) “Government” means the Government of the Union territory;

(3) “prescribed” means prescribed by rules made under this Act;

(4) “quarter” means a period of three months commencing on the first day of April, the first day of July, the first day of October, or the first day of January, of each year; and the term “quarterly” shall be construed accordingly;

(5) “registered owner” means a person in whose name a barge is registered under the Inland Steam Vessels Act, 1917;

(6) “tax” means the tax levied under this Act;

(7) “taxation authority” means such officer or authority as the Government may, by notification in the Official Gazette, appoint to be taxation authority for the whole of the Union territory or for any area or areas thereof for the purposes of this Act;

(8) “tax licence” means a licence issued under section 5;

(9) “tax token” means a token issued under section 5 indicating therein the amount of tax which has been paid and includes a fresh tax token issued in place of the original token under this Act;

(10) “Union territory” means the Union territory of Goa, Daman and Diu;

(11) “year” means the financial year.

3. **Levy of tax.**—There shall be levied and collected on all barges used or kept for use in the Union territory, a tax at the rates fixed by the Government, by notification in the Official Gazette, but not exceeding the maximum rates specified in the Schedule to this Act.

4. **Declaration and payment of tax.**—(1) Every registered owner or person having possession or control of a barge in the Union territory shall fill up and sign a declaration in the prescribed form stating the prescribed particulars and shall deliver the same to the taxation authority within the prescribed time.

(2) The tax to which a registered owner or person having possession or control of a barge appears by such declaration to be liable under section 3 shall be paid by him,—

(a) for a year at the rate specified by the Government under section 3, or

(b) subject to the provisions contained in the Note to the Schedule to this Act, for one or more quarters.

(3) The tax shall be paid within such time and in such manner as may be prescribed.

(4) Where the amount of tax under sub-section (2) for any period of less than one year, contains a part of a rupee, then if such part is fifty paise or more, it shall be increased to one complete rupee and if such part is less than fifty paise, it shall be ignored.

5. **Issue of tax token and tax licence.**—(1) When a person pays the amount of tax leviable under section 3 in respect of a barge the taxation authority shall issue to such person,—

(a) a token, in the prescribed form, specifying therein the period for which such tax has been paid, and

(b) a tax licence, in the prescribed form, specifying therein the rate at which the tax is leviable and the period for which the tax has been paid;

Provided that whenever the tax payable under this Act is revised by the Government under section 3, it shall be the duty of the taxation authority to indicate in the tax licence the rate as so revised.

(2) No barge liable to tax under this Act shall be used or kept for use in the Union territory unless the registered owner or the person having possession or control of such barge has obtained a tax licence under sub-section (1) in respect of that period.

6. **Additional declaration.**—(1) When a barge used or kept for use in the Union territory is altered in such manner as to render the registered owner or the person who has possession or control of such barge liable to the payment of additional tax under section 7, such owner or person shall fill up, sign and deliver in the manner provided in sub-section (2), an additional declaration and shall, along with such additional declaration accompanied by the tax token and the tax licence in respect of such period pay to the taxation authority an additional tax pay-

able under that section which he appears by such additional declaration to be liable to pay in respect of such barge.

(2) The additional declaration shall be in the prescribed form containing the prescribed particulars and shall be delivered to the taxation authority after being duly filled up and signed within the prescribed time.

(3) The additional declaration shall indicate clearly also the nature of alteration made in the barge.

(4) On receipt of the additional tax under sub-section (1), the taxation authority shall issue to the registered owner or the person who has possession or control of the barge, a fresh tax token in place of the original tax token and shall cause an entry of such payment to be made in the tax licence.

7. Payment of additional tax. — Where any barge in respect of which a tax for any period is payable or has been paid, is altered during such period as a result of which the capacity of the barge is increased in such a manner as to cause the barge to become a barge in respect of which a higher rate of tax is payable, the registered owner or the person who has possession or control of such barge, shall, in addition to the tax, if any, due from him for that period, be liable to pay for the unexpired portion of such period since the barge is altered an additional tax of a sum equal to the difference between the amount of tax payable for such unexpired portion at the higher rate and the rate at which the tax was payable or paid before the alteration for that portion; and until such additional tax has been paid, the taxation authority shall not grant a fresh tax token in respect of the barge so altered.

Explanation. — In calculating the unexpired portion under this section any broken period in a month shall be considered as a full month.

8. Liability to pay arrears of tax of person succeeding to the ownership, possession or control of barges. — (1) If the tax leviable in respect of any barge remains unpaid by any person liable for the payment thereof and such person before having paid the tax has transferred the ownership of such barge or has ceased to be in possession or control of such barge, the person to whom the ownership of the barge has been transferred or the person who has possession or control of such barge shall be liable to pay the said tax to the taxation authority.

(2) Nothing contained in this section shall be deemed to affect the liability of the person who has transferred the ownership or has ceased to be in possession or control of such barge to pay the said tax.

9. Refund of tax. — Where a tax on any barge has been paid for any period and it is proved to the satisfaction of the taxation authority that the barge has not been used during the whole of that period or a continuous part thereof not being less than six continuous months, a refund shall be made of such portion of the tax and subject to such conditions as may be prescribed.

10. Exemptions. — Where the Government is of opinion that it is necessary or expedient in the public interest so to do it may, by notification in the Official Gazette, and subject to such conditions as may

be specified in the notification, exempt either totally or partially any class of barges from the payment of the tax.

11. Penalty payable when tax not paid. — When any registered owner or any person who has possession or control of any barge used or kept for use in the Union territory is in default in making the payment of tax, the taxation authority may, by order, direct that in addition to the amount of arrears a sum not exceeding twice the quarterly tax in respect of such barge shall be recovered from him by way of penalty.

Provided that before giving such direction, the registered owner or such person shall be given a reasonable opportunity of being heard.

12. Arrears of tax and penalty recoverable as arrears of land revenue. — (1) Any tax due and not paid as provided for by or under this Act and any sum directed to be recovered by way of penalty under section 11 shall be recoverable in the same manner as an arrear of land revenue.

(2) The barge in respect of which the tax is due or in respect of which any sum has been directed to be recovered as penalty under section 11 or its accessories may be distrained and sold in pursuance of this section whether or not such barge or accessories is or are in the possession or control of the person liable to pay the tax or penalty.

13. Power to issue and detain in case of non-payment of tax. — Without prejudice to the provision of sections 11 and 12, where any tax due in respect of any barge has not been paid as provided for by or under this Act, such officer or authority as may be prescribed, may seize and detain the barge in respect of which the tax is due under this Act and for this purpose take or cause to be taken any steps he or it may consider necessary for the temporary safe custody of the barge, until the tax due in respect of the barge is paid.

14. Appeal. — (1) Any person who is aggrieved by any order or direction of the taxation authority or any other officer or authority under this Act may file an appeal before the Administrative Tribunal constituted under the Goa, Daman and Diu Administrative Tribunal Act, 1965, in such manner, within such time and on payment of such fees as may be prescribed.

(2) Every appeal filed under sub-section (1) shall be heard in such manner as may be prescribed.

15. Power of the taxation authority to stop a barge. — The taxation authority or such officer, being a gazetted officer, as may be prescribed in this behalf may, —

(a) enter any time between sunrise and sunset any premises where he has reason to believe that a barge is kept, or

(b) require the person who is in possession of a barge to stop such barge and cause it to remain stationary so long as may be reasonably necessary, for the purpose of satisfying itself or himself that the amount of tax due in accordance with the provision of this Act in respect of such barge has been paid or for carrying out such verification as may be prescribed.

16. Penalty. — Whoever —

(a) as a registered owner or otherwise, has the possession or control of any barge used or kept for use in the Union territory without having paid the amount of tax or additional tax, due in accordance with the provisions of this Act in respect of such barge, or

(b) makes a declaration or an additional declaration wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated, or

(c) obstructs any officer in the exercise of the powers conferred by clause (a) of section 15 or fails to stop the barge when required so to do under clause (b) of that section,

shall, on conviction be punishable —

(i) with fine which shall not be less than a sum equal to the quarterly tax payable in respect of such barge, and which may extend to a sum equal to the annual rate in respect of such barge; and

(ii) in the event of such person having been previously convicted of an offence under this section, with fine which shall not be less than a sum equal to the tax payable in respect of such barge for two quarters, and which may extend to a sum equal to twice the annual rate in respect of such barge.

17. Cognizances of offence etc. — (1) No Court shall take cognizance of an offence punishable under this Act except upon a complaint in writing made by the taxation authority or any officer authorised in this behalf by the Government by general or special order.

(2) Any offence punishable under this Act may, either before or after institution of the prosecution, be compounded by the taxation authority.

18. Protection of action done under the Act and bar to the jurisdiction. — (1) No suit, prosecution or other legal proceedings shall lie against any person for anything in good faith done or intended to be done under this Act.

(2) No civil court shall have jurisdiction to settle, decide or deal with any question or to determine any matter which is by or under this Act required to be settled, decided or dealt with or to be determined by the taxation authority or any other officer or authority appointed under this Act.

19. Power to make rules. — (1) The Government may, by notification in the Official Gazette, make rules to carry out the purpose of this Act.

(2) In particular and without prejudice to the generality of the foregoing provision such rules may provide for all or any of the following matters, namely: —

(a) the time within which, and the manner in which the tax shall be paid;

(b) the form of declaration and additional declaration, particulars to be stated therein and the time within which the declaration or additional declaration shall be delivered under section 4 or section 6, as the case may be;

(c) the form of the tax token and the tax licence under sub-section (1) of section 5;

(d) the conditions subject to which refund of tax may be allowed under section 9;

(e) the officer or authority which may seize and detain a barge under section 13;

(f) the manner in which, the time within which and the fee on payment of which, an appeal may be filed and the manner in which such appeal shall be heard and decided under section 14;

(g) the officer who may exercise powers under section 15;

(h) any other matter which is to be, or may be prescribed.

(3) Every rule made under this section shall be laid, as soon as may be after it is made, before the Legislative Assembly of the Union territory, while it is in session, for a total period of thirty days which may be comprised in one session or two or more successive sessions, and if before the expiry of the session immediately following the session or the successive sessions aforesaid, the Legislative Assembly agrees in making any modification in the rule or the Legislative Assembly agrees that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

SCHEDULE

(Section 3)

Capacity of barge	Maximum annual rate per tonne
Less than 100 tonnes	Rs. 3.50
100 tonnes and less than 200 tonnes	Rs. 5.00
200 tonnes and less than 350 tonnes	Rs. 6.00
350 tonnes and above	Rs. 7.50

Note: When tax is not paid for the whole year at a time, but is paid for one or more quarters at a time, the tax so payable for each quarter shall be an amount equal to one-fourth of the annual tax plus ten per cent of that amount.

Notification

LD/2500/73

The following three notifications received from the Government of India, Ministry of Labour and Rehabilitation, New Delhi, are hereby published for general information of the Public.

M. S. Borkar, Under Secretary (Law).

Panaji, 30th June, 1973.

GOVERNMENT OF INDIA

(BHARAT SARKAR)

MINISTRY OF LABOUR AND REHABILITATION

(SHRAM AUR PUNARVAS. MANTRALAYA)

Department of Labour and Employment

(Shram Aur Rozgar Vibhag)

Dated New Delhi-110001 the 2nd May, 1973

Notification

G. S. R. — Whereas the Central Government is of opinion on that a provident fund scheme should be framed under the Employees' Provident Funds and

Family Pension Funds Act, 1952 (19 of 1952), in respect of the employees' of the "Katha" making industry;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 4 of the Employees' Provident Funds and Family Pension Funds Act, 1952 (19 of 1952) the Central Government hereby directs that with effect from 31st May, 1973 the said industry shall be added to Schedule I to the said Act.

[No. 4/3/70-PF.II(i)]

Sd./-

(DALJIT SINGH)

Under Secretary.

Dated New Delhi, Pin 110001 17th April, 1973

Notification

G. S. R. — In exercise of the powers conferred by section 5 read with sub-section (1) of Section 7 of the Employees' Provident Funds and Family Pension Fund Act, 1952 (19 of 1952), the Central Government hereby makes the following Scheme further to amend the Employees' Provident Funds Scheme, 1952, namely: —

1. This Scheme may be called the Employees' Provident Funds (Second Amendment) Scheme, 1973.

2. In the Employees' Provident Funds Scheme, 1952, in clause (b) of sub-paragraph (3) of Paragraph 1, sub-clause (LXXI) shall be re-numbered as sub-clause (LXXII) and before

sub-clause (LXXII) as so renumbered, the following sub-clause shall be inserted, namely:—

"(LXXI) as respects messes other than military messes covered by the notification of the Government of India in the Ministry of Labour and Rehabilitation (Department of Labour and Employment) No. G. S. R. 299 dated the 24th March, 1973 come into force on 31st March, 1973".

[No. 4/11/65-PF-II(ii)]

Sd./-

(DALJIT SINGH)

Under Secretary.

New Delhi, Pin 110001, the 24th February, 1973

Resolution

No. DGET-200(11)/72-EEI — The term of the Committee set up by the Government of India Resolution No. MP-10(110)/69, dated the 19th December, 1970, published in the Gazette of India Extraordinary Part I, Section I, dated 19th December, 1970, and extended upto the 28th February, 1973 *vide* Resolution No. DGET.200(11)/72EEI(i) dated the 23rd November, 1972 is hereby further extended upto the 15th April, 1973.

[No. DGET-200(11)/72-EEI]

Sd./-

(ISHWAR CHANDRA)

Joint Secretary to the Government of India.